

Internal Revenue Service

Department of the Treasury

Number: **INFO 2003-0226**
Release Date: 9/30/2003
UIL: 9999.98-00

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:FIP:3 / PLR-133995-03

Date:

September 11, 2003

Re:

Dear _____ :

This letter refers to a Form 3115 (Application for Change in Accounting Method) and a request for a Private Letter Ruling dated March 19, 2003, that were filed together on behalf of _____.

As discussed during a telephone conversation on September 5, 2003, held among you, myself, and _____ of this office, as well as a telephone conversation on September 9, 2003, between you and _____, we will treat your Form 3115 signed by the Applicant on March 21, 2003, and the accompanying request for a private letter ruling as a request for general information, which was furnished at that time. Accordingly, we will close our case file at this time. All correspondence and exhibits will remain the property of the Service. If there are any questions, please contact _____ at the number noted above.

Additionally, we have requested that the _____ user fee be refunded under separate cover. This action is handled by the User Fee Unit who will contact you directly by mail.

Sincerely yours,

ROBERT B. WILLIAMS
Senior Counsel, Branch 3
Office of Associate
Chief Counsel
(Financial Institutions & Products)

cc: